



Wyoming Department of Health
Aging Division

Policy Information Notice

DATE: October 13, 2005

PIN #: DORE-2005-1

TO: Senior Services Providers

SUBJECT: Records Retention

This Policy Information Notice (PIN) provides guidance related to the need to maintain, and retain, adequate documentation of state-funded and federally-funded program activities and transactions. Following these guidelines should ensure that records and information are appropriately available, in accordance with State law W.S. 9-2-410 and Federal 45 CFR (Code of Federal Regulations) Subtitle A, Section 92.42.

Although both State and Federal laws go into great depth, and can be quite complicated, the following guidelines are intended to provide the most important and general guidelines for record retention for the purposes of programs funded through the Aging Division, and offer a minimum standard (your organizational bylaws, rules or policies may be more stringent). These guidelines are not intended to address every type of record or situation, so please consult your legal advisor if you are not sure how to handle certain records or if you are dealing with a special circumstance.

The following Federal requirements apply to all financial and programmatic records, supporting documents, statistical records, and other records of grantees or subgrantees:

- 1) **Length of retention period.** Except as otherwise provided, records must be retained for three years from the starting date specified in item 2, below. If any litigation, claim, negotiation, audit or other action involving the records has been started before the expiration of the 3-year period, the records must be retained until completion of the action and resolution of all issues that arise from it, or until the end of the regular 3-year period, whichever is later.
- 2) **Starting date of retention period.** When grant support is continued or renewed at annual or other intervals, the retention period for the records of each funding period starts on the day the grantee or subgrantee submits to the awarding agency its single or last expenditure report for that period.

3) **Real property and equipment records.** The retention period for real property and equipment records starts from the date of the disposition or replacement or transfer, at the direction of the awarding agency.

The State of Wyoming generally follows these guidelines for its agencies and programs:

Type of Record	How Long To Keep It
Bank statements, deposit slips, cancelled checks	Retain 3 years, then may destroy, provided an audit has been completed, the program is in compliance and no litigation is pending.
Contracts for services	Retain 3 years after the expiration or termination of the contract, then may destroy if no litigation is pending.
Receipts	Retain 3 years, then may destroy, provided an audit has been completed.
Budgets and related records	Retain 3 years.
Personnel and payroll records and reports (as related to funded programs)	Retain 4 years.